

COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

REVENUE FIELD AUDITOR I

Job Number: 20001788

Job Code: 95150V000101

Job Group: 9500 - REVENUE

Job Established: 06/16/1982

Job Revised: 02/24/2006

Grade: 12 Salary (MIN - MID): Special Entrance Rate:

\$14.938-\$19.789 - Hourly
\$2,427.44-\$3,215.72 - 37.5 Hr. Monthly Salary
\$2,589.26-\$3,430.10 - 40 Hr. Monthly Salary
NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: http://www.lrc.ky.gov/kar/101/001/325.htm.

<u>CHARACTERISTICS OF THE JOB:</u> Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.

Conducts beginning professional level field audits of excise, income and sales tax payments, and other taxes administered by the Revenue Cabinet. Examines individuals, company or corporation books and reports to determine tax accuracy and payment and extent of liabilities; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree that includes twenty semester hours or thirty quarter hours in pure accounting courses.

EXPERIENCE:

NONE

Substitute EDUCATION for EXPERIENCE:

Certification as a Certified Public Accountant (C.P.A.) will substitute for the required education.

Substitute EXPERIENCE for EDUCATION:

NONE

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.

Performs field audits of individuals for income, excise and sales tax payments to assure compliance with Kentucky laws, rules and regulations. Reviews taxpayers' protests against assessment of various taxes and explains state laws and departmental policies relating thereto. Confers directly with taxpayers to clarify any questionable or incomplete tax returns filed by them. Audits sales and use tax returns of business concerns to determine compliance with sales and use tax laws and regulations. Checks business firm's records and reports to ascertain that a true return has been filed with the department. Researches tax laws and tax bulletins to keep abreast of any changes in tax laws.

UNIQUE PHYSICAL REQUIREMENTS:

<u>TYPICAL WORKING CONDITIONS</u>: Incumbents in the job will typically perform their job duties under these conditions.

Duties are generally performed in an office setting. Requires overnight travel both in and out of state.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.